1987

ANNUAL FINANCIAL REPORT

The Regional Municipality of York

Touche Ross & Co.
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Touche Ross

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Regional
Municipality of York:

We have examined the consolidated balance sheet of the Regional Municipality of York as at December 31, 1987 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Regional Municipality of York as at December 31, 1987 and the results of its operations for the year then ended in accordance with accounting policies disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

North York, Ontario,
March 29, 1988.

Chartered Accountants

THE REGIONAL MUNICIPALITY OF YORK

Consolidated Balance Sheet
as at December 31, 1987

	1987 $	1986 $
ASSETS		
Unrestricted		
Cash and Short Term Investments	19,679,801	8,083,677
Accounts Receivable	21,010,097	19,667,591
Other Current Assets	200,522	76,675
	40,890,420	27,827,943
Restricted		
Cash	35,867,833	21,689,869
Accounts Receivable	--	--
Long Term Receivables	155,922	140,641
	36,023,755	21,830,510
Capital outlay financed by long term liabilities and to be recovered in future years (Note 2)	12,117,748	12,373,860
	89,031,923	62,032,313
LIABILITIES		
Accounts Payable and Accrued Liabilities	25,890,878	17,132,637
Other Current Liabilities	2,669,057	1,000,110
	28,559,935	18,132,747
Net Long Term Liabilities (Note 3)	12,117,748	12,373,860
FUND BALANCES AT THE END OF THE YEAR		
To offset taxation or user charges (Note 4)	6,671,811	5,044,382
Unexpended capital financing (or capital operations not yet permanently financed)	(101,402)	(529,745)
Reserves (Note 5)	5,760,076	5,180,559
Reserve Funds (Note 5)	36,023,755	21,830,510
	89,031,923	62,032,313

The accompanying notes are an integral part of this financial statement.

THE REGIONAL MUNICIPALITY OF YORK
Consolidated Statement of Operations
for the year ended December 31, 1987

	Budget 1987 $	Actual 1987 $	Actual 1986 $
Sources of Financing			
Taxation and User Charges			
Requisitions on Local Munic.			
General Purposes	35,581,949	35,581,949	31,454,558
Special Purposes	31,438,400	30,632,115	26,343,465
Supplementary Taxes	1,555,000	2,602,658	2,492,248
User Charges	4,017,200	4,972,387	4,272,557
Grants			
Government of Canada	30,400	6,759	220,084
Province of Ontario	42,366,851	41,454,505	36,268,545
Other			
Contribution from Developers	3,095,000	22,937,486	9,524,458
Investment Income	200,000	3,558,172	1,888,323
Other	2,220,000	1,869,762	2,042,474
Contributions from local municipalities for capital purposes	--	2,503,987	1,200,248
Proceeds from the issue of long term liabilities	--	812,391	--
Municipal Fund Balances at the beginning of the year (Note 4)			
To be used to offset taxation or user charges	2,745,800	5,044,382	1,594,665
Unexpended capital financing (or capital operations not yet financed)	--	(529,745)	(331,942)
Total financing available during year	123,250,600	151,446,808	116,969,683

	Budget 1987 $	Actual 1987 $	Actual 1986 $
Applied To:			
Current Operations			
General Government	3,982,000	3,427,894	3,064,361
Protection to Persons & Property	28,771,300	28,425,241	24,557,289
Transportation Services	9,728,100	9,054,524	8,559,366
Environmental Services	33,265,400	32,357,687	28,715,501
Health Services	7,821,600	5,926,794	5,426,391
Social & Family Services	20,394,950	20,763,658	16,787,768
Planning & Development	1,421,650	1,217,849	1,255,170
	105,385,000	101,173,647	88,365,846
Capital			
General Government	89,300	390,556	185,253
Protection to Persons & Property	1,649,900	1,753,708	1,755,742
Transportation Services	16,176,100	16,393,731	12,649,767
Environmental Services	191,400	4,047,077	1,398,743
Health Services	59,000	6,187,913	21,382
Social & Family Services	207,600	129,102	102,558
Planning & Development	34,800	27,903	20,270
	18,408,100	28,929,990	16,133,715
Net appropriations to reserves and reserve funds	(542,500)	14,772,762	7,955,485
Municipal Fund Balances at the end of the year (Note 4)			
To be used to offset taxation or user charges	--	6,671,811	5,044,382
Unexpended capital financing (or capital operations not yet financed)	--	(101,402)	(529,745)
Total applications during year	123,250,600	151,446,808	116,969,683

The accompanying notes are an integral part of this financial statement.

THE REGIONAL MUNICIPALITY OF YORK

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

The consolidated financial statements of The Regional Municipality of York are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

(a) Basis of Consolidation

i) These consolidated statements reflect the assets, liabilities, sources of financing and expenditures in the revenue fund, capital fund, reserve funds and reserves and include the activities of all committees of Council and the York Regional Board of Commissioners of Police.

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.

ii) Non-Consolidated Entities

There are no non-consolidated entities.

iii) Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet".

(b) Basis of Accounting

i) Sources of financing and expenditures are reported on the accrual basis of accounting with the exception of principal and interest charges on long term liabilities which are charged against operations in the periods in which they are paid. The principal and interest charges are not accrued for the period from the date of the latest installment payments to the end of the financial year. Had the accrual been made the municipal fund balances at December 31, 1987 would have been decreased by $216,374 (1986 - $223,926).

ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

iii) Fixed Assets

The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets are reported as an expenditure on the Consolidated Statement of Operations in the year of acquisition.

iv) Capital Outlay to be Recovered in Future Years

"Capital outlay to be recovered in future years", which represents the outstanding principal portion of unmatured long term liabilities for municipal expenditures or capital funds transferred to other organizations, is reported on the "Consolidated Balance Sheet".

v) Inventories of supplies are included in the Balance Sheet under Other Current Assets and are reported at cost.

vi) Long term liabilities payable in U.S. currency are recorded substantially at the rate of exchange in effect at the time the liabilities were incurred. Gains and losses on all foreign currency transactions are recorded as they occur based on exchange rates in effect at the time of the transactions.

2. Capital Outlay Financed by Long Term Liabilities and to be Recovered in Future Years

(a) By an agreement between Her Majesty The Queen in Right of Ontario as represented by the Ministry of the Environment and The Regional Municipality of York, the Crown has undertaken to pay to the Region all amounts of principal and interest becoming due upon outstanding debt in respect of Sewage and Waterworks contained in the York/Durham Sewage System and the South Central York Water System. The amount of this debt contained in capital outlay to be recovered in future years at December 31, 1987, is $1,373,029 (1986 - $1,534,720).

(b) Capital expenditure on the Consolidated Statement of Operations includes fixed assets and transfers to the capital fund in the amount of $7,240,756 (1986 - $6,717,667) which have been financed from general municipal revenues of the current year.

3. Net Long Term Liabilities

(a) The balance for net long term liabilities reported on the Consolidated Balance Sheet is made up of the following which have been approved by the Ontario Municipal Board.

	1987	1986
Total long term liabilities incurred by the municipality including those incurred on behalf of former school boards, the York Region Board of Education and other municipalities and outstanding at the end of the year amount to	91,857,647	73,699,212
In addition, the municipality has assumed responsibility for the payment of principal and interest charges on certain long term liabilities issued by other municipalities. At the end of the year, the principal amount of this liability is	649,766	724,397
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by others for a principal amount of	(79,712,598)	(61,394,082)
The balance in the Ministry of the Environment Debt Retirement Fund which has been accumulated to the end of the year to retire the outstanding long term liabilities included above, amounts to	(677,067)	(655,667)
Net Long Term Liabilities at the end of the year	$12,117,748	$12,373,860

(b) Included in the "Net Long Term Liabilities" on the Consolidated Balance Sheet is an amount payable in U.S. funds. Based on the rate of exchange at the year end, the liability would be increased by $1,271,710 (1986 - $1,783,023) of which $178,173 (1986 - $241,998) is the Region's share.

(c) Of the net long term liabilities reported in (a) of this note, $6,595,353 in principal payments are payable in total from 1988 to 1992, $4,904,989 from 1993 to 1997, $477,213 from 1998 onwards. An amount of $140,183 in the Ministry of the Environment Debt Retirement Fund will be extinguished through the accumulation of interest.

4. Municipal Fund Balances at the End of the year

The balance on the "Consolidated Statement of Operations" of municipal equity of $6,570,409 (1986 - $4,514,637) at the end of the year is comprised of the following.

	1987	1986
For general reduction of taxation	3,721,909	3,628,154
For reduction of user charges	2,547,659	1,097,532
Environmental inspections	402,243	318,696
	$ 6,671,811	$ 5,044,382
Capital operations not yet permanently financed: Proceeds from long term liabilities	(101,402)	(529,745)
	$ 6,570,409	$ 4,514,637

Approval of the Ontario Municipal Board has been obtained for the pending issues of long term liabilities and for those commitments to be financed from revenues beyond the term of Council.

5. Reserves and Reserve Funds

Transactions of the Reserves and Reserve Funds reported in the Consolidated Statement of Operations are comprised of the following:

Income from investments	3,264,508
Contributions from subdividers	21,376,989
Contributions from others	923,506
Net transfers from Revenue Fund	1,155,793
Net transfers to Capital Fund	(11,948,034)
	$14,772,762

The balance of the reserves and reserve funds of $41,783,831 is made up of the following:

	1987	1986
Set aside for specific purposes by Council		
- Debenture repayment	15,479	8,011
- for new administration building	1,615,928	1,726,221
- for working capital	1,934,000	1,799,000
- for sick leave	1,611,018	1,461,776
- for equipment replacement	133,208	30,504
- insurance	450,443	155,047
Total Reserves	$ 5,760,076	$ 5,180,559
Set aside for specific purposes by legislation, regulation or agreement:		
- Lot levies and subdivider contributions	33,031,625	19,597,543
- Ministry of the Environment funds for renewal - Sewer	18,461	16,646
- Water	137,461	123,995
- Keele Valley landfill site	2,750,873	1,668,385
- Interest - MOE Contingency - Water	85,335	85,334
- Interest - MOE Contingency - Sewage	--	125,935
- Sewer Allocation - Markham	--	212,672
Total Reserve Funds	$36,023,755	$21,830,510
	$41,783,831	$27,011,069

6. Charges for Net Long Term Liabilities

Total charges for the year for net long term liabilities which are included in the Consolidated Statement of Operations, are as follows.

	1987	1986
Principal payments including contributions to the Ministry of the Environment Debt Retirement Fund	1,036,249	1,030,726
Interest	1,215,144	1,322,852
	$ 2,251,393	$ 2,353,578

7. Contractual Obligations and Commitments

i) Liability for Vested Sick Leave Benefits
Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the municipality's employment.

The liability for these accumulated days to the extent that they have vested and could be taken in cash by an employee on termination amounted to $7,383,081 (1986 - $6,520,492) at the end of the year. A reserve of $1,611,018 has been established to provide for a portion of this liability and is reported on the "Consolidated Balance Sheet" under "Reserves".

ii) Supplementary Pension Agreements
Under the terms of agreements with OMERS for the provision of Supplementary Pension Benefits for certain employees, the Region and its local board as described in Note 1(a) are required to make annual payments of $201,455 until 1992 and $46,230 in 1993, 1994 and 1995. The unfunded liability as of December 31, 1987 amounted to approximately $829,973 (1986 - $1,039,401). The amount charged to operations in 1987 was $207,976.

iii) Water and Sewage Agreements
Under the terms of agreements with the Ministry of the Environment, the Region is required to purchase water and sewage at rates negotiated every 2 years for water and every 5 years for sewage. Payments to the Ministry in respect of such agreements amounted to $27,174,526 (1986 - $23,442,269). Payments under these agreements are financed by area municipalities based on water consumption and sewage treatment flows.

iv) Expropriated Property Settlements
The Region has a number of expropriated property settlements outstanding at December 31, 1987. Due to the difficulties involved in arriving at an agreed valuation for these properties, no liability has been recognized in the accounts of the Region at the end of the year.

8. Contingent Liabilities
The municipality is contingently liable for long term liabilities with respect to tile drainage and shoreline property assistance loans, and to those for which the responsibility for the payment of principal and interest has been assumed by other municipalities, school boards and unconsolidated local boards, municipal enterprises and utilities. The total amount outstanding as at December 31, 1987 is $79,712,598 (1986 - $61,394,082) and is not recorded on the "Consolidated Balance Sheet".

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Touche Ross

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Regional
Municipality of York:

We have examined the balance sheet of the York Manor Home for the Aged-Residents Trust Fund as at December 31, 1987 and the statement of continuity of the trust funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the York Manor Home for the Aged-Residents' Trust Fund as at December 31, 1987 and the continuity of the trust funds for the year then ended in accordance with accounting policies as described in the note to the financial statements applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

North York, Ontario,
March 29, 1988.

Chartered Accountants

THE REGIONAL MUNICIPALITY OF YORK

TRUST FUNDS - York Manor Home for the Aged - Residents' Trust

STATEMENT OF CONTINUITY
for the year ended December 31, 1987

Balance at the beginning of the year	$788,542
Capital Receipts on behalf of Residents	424,307
Interest Earned	67,387
Expenditures on behalf of Residents	565,017
Balance at the end of the year	$715,219

BALANCE SHEET
as at December 31, 1987

ASSETS

Cash and Term Deposits	$715,219

LIABILITIES

Accounts payable and accrued liabilities	--
Other	--
	--
Balance - Capital	715,219
	$715,219

The trust fund is recorded using the Cash Basis of Accounting

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ACCOUNTANTS' COMMENTS

To the Ministry of Municipal Affairs

Our examination of the financial statements of the Regional Municipality of York for the year ended December 31, 1987 was made for the purpose of forming an opinion on the financial statements referred to in our auditor's report to the Members of Council, Inhabitants and Ratepayers dated March 29, 1988.

At your request, we have performed the following procedures in connection with schedules 1 to 8, 10 and 11 of the Financial Information Return of the Regional Municipality of York for the year ended December 31, 1987.

1. we have compared the amounts disclosed on these schedules to the books and records of the Regional Municipality of York and found them to be in agreement;

2. we have added and cross-added all schedules; and

3. we have cross-referenced the information on the schedules where applicable.

The above noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statements and accordingly we do not express an opinion the the fair presentation of this information.

Touche Ross & Co.

North York, Ontario,
March 29, 1988.

Chartered Accountants

1987 FINANCIAL INFORMATION RETURN

MUNICIPALITY: REGIONAL MUNICIPALITY of YORK

in the Region, County or District of: YORK

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under the Ontario Unconditional Grants Act, and to the information required by the Province under the Municipal Affairs Act, the following schedules are attached:

		Attached
1	Analysis of Revenue Fund Revenues	X
2LT	Analysis of Taxation	—
2UT	Analysis of Upper Tier Requisitions and Direct Charges	X
2MA	Analysis of Taxation in Merged Areas	—
3	Analysis of Current Revenue for Specific Functions	X
4	Analysis of Revenue Fund Expenditures	X
5	Analysis of Capital Operations	X
6	Analysis of Capital Grants and Own Expenditures	X
7	Analysis of Net Long Term Liabilities By Function	X
8	Analysis of Long Term Liabilities and Commitments	X
9LT	Continuity of Upper Tier and School Board Levies	—
10	Continuity of Reserves and Reserve Funds	X
11	Analysis of Consolidated Year End Balances	X
12	Statistical Data	X
13	Grant Information	—
14	Grant Information	X

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

York Region Board of Commissioners of Police

York Region Land Division Committee

Trust funds administered by the municipality and its local boards, harbour commissions, humane societies, municipal non-profit housing corporations, provincial-municipal housing authorities, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by .... The Regional Municipality of York .....
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to ... Ken Hill .....

..... at 416-362-2464
(Area code and telephone)

Date .... April 19, ... 1988 .....
Municipal Treasurer

ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

1
3

		total revenue	upper tier purposes	school board purposes	own purposes
		Note: Upper tiers use column 4 only			
		1 $	2 $	3 $	4 $
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1				68,816,722
Direct water billings on ratepayers — own municipality	2				
— other municipalities	3				
Sewer surcharge on direct water billings — own municipality	4				
— other municipalities	5				
Subtotal	6				68,816,722
Payments in lieu of taxes					
Canada	7				
Canada enterprises	8				
Ontario					
The Municipal Tax Assistance Act	9				
The Municipal Act, section 160	10				
Other	11				
Ontario enterprises					
Ontario Housing Corporation	12				
Ontario Hydro	13				
Liquor Control Board of Ontario	14				
Other	15				
Municipal enterprises	16				
Other municipalities and enterprises	17				
Subtotal	18				
Ontario unconditional grants					
Per household general	19				3,520,650
Per household police	20				5,867,750
Per household density	21				
Transitional and special assistance	22				
Resource equalization	23				
General support	24				4,002,044
Northern special support	25				
Apportionment guarantee	26				
Revenue guarantee	27				
Subtotal	28				13,390,444
Revenues for specific functions					
Ontario specific grants	29				22,771,393
Canada specific grants	30				6,759
Other municipalities—grants and fees	31				829,131
Fees, service charges and donations	32				4,972,387
Subtotal	33				28,579,670
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35				
Fines	37				45,616
Penalties and interest on taxes	38				
Investment income—from own funds	39				293,664
—other	40				
Sale of publications, equipment, etc.	42				
Contributions from capital fund	43				
Contributions from reserves and reserve funds	44				913,426
Contributions from non consolidated entities	45				
Miscellaneous	46				71,509
.	47				
.	48				
Sale of land	49				
Subtotal	50				1,324,215
Total revenue	51				112,111,051

ANALYSIS OF UPPER TIER REQUISITIONS AND DIRECT CHARGES

for the year ended December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

2UT 5

Municipalities which support the upper tier	For computer use only		share of general support grant	requisitions on supporting municipalities: requisition for general purposes *	requisitions for special purposes (specify): Waterworks System	Sewer System	Conservation Authority		share of supplementary taxes	total requisitions	direct billings on ratepayers: water service charges: residences	water service charges: all other properties	sewer service charges: residences	sewer service charges: all other properties	
			2 $	3 $	4 $	5 $	6 $	17 $	7 $	8 $	9 $	10 $	11 $	12 $	
Cities and towns															
·Town of Aurora		1	205,832	1,716,829	359,474	1,253,930			122,452	3,452,685					1
·Town of East Gwillimbury		2	76,673	957,510	82,715	135,988			44,605	1,220,818					2
·Town of Georgina		3	134,391	1,373,463	333,997	397,686	14,887		32,002	2,152,035					3
·Town of Markham		4	1,442,346	12,530,183	6,556,327	4,929,214			679,235	24,694,959					4
·Town of Newmarket		5	298,153	2,376,519	668,702	1,629,473			65,927	4,740,621					5
·Town of Richmond Hill		6	557,730	4,179,100	2,440,211	2,687,053			383,570	9,689,934					6
·Town of Vaughan		7	1,052,346	9,560,158	4,898,306	3,646,429			1,205,948	19,310,841					7
·Town of Whit.-Stouffville		8	115,391	1,301,232	70,486	371,191			43,895	1,786,804					8
·		9													9
		10													10
Villages															
·	5	11													11
·	5	12													12
·	5	13													13
·	5	14													14
·	5	15													15
·	5	16													16
·	5	17													17
·	5	18													18
·	5	19													19
·	5	20													20
·	5	21													21
Townships															
·Township of King	6	22	119,182	1,586,955	156,046				25,024	1,768,025					22
·	6	23													23
·	6	[illegible]													[illegible]
·	6	45													45
·	6	46													46
Total		47	4,002,044	35,581,949	15,566,264	15,050,964	14,887		2,602,658	68,816,722					47
		47	For computer use only		13	14	15	16							

* This column should reflect the apportionment of the requisition for general purposes after netting all unconditional grants paid directly to upper tiers.

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

		Ontario specific grants	Canada grants	other municipalities - grants, fees, and service charges	fees, service charges and donations
		1 $	2 $	3 $	4 $
General government	1				13,056
Protection to persons and property					
Fire	2	127,215			
Police	3				135,648
Conservation authority	4				
Protective inspection and control	5				1,862,763
.	6				
Subtotal	7	127,215			1,998,411
Transportation services					
Roadways	8	2,339,040		829,131	122,340
Winter control	9	1,241,413			
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13				
.	14				
Subtotal	15	3,580,453		829,131	122,340
Environmental services					
Sanitary sewer system	16	1,594,773			
Storm sewer system	17	156,124			
Waterworks system	18				
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	1,750,897			
Health services					
Public health services	24	3,373,696	6,759		126,861
Public health inspections and control	25	211,410			179,767
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30	3,585,106	6,759		306,628
Social and family services					
General assistance	31	7,471,286			116,371
Assistance to aged persons	32	2,541,438			1,946,139
Assistance to children	33				61,600
Day nurseries	34	3,684,998			238,027
.	35				
Subtotal	36	13,697,722			2,362,137
Recreation and cultural services					
Parks and recreation	37				
Libraries	38				
Other cultural	39				
Subtotal	40				
Planning and development					
Planning and zoning	41	30,000			169,815
Commercial and industrial	42				
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47	30,000			169,815
Electricity	48				
Gas	49				
Telephone	50				
Total	51	22,771,393	6,759	829,131	4,972,387

ANALYSIS OF REVENUE FUND EXPENDITURES

for the year ended December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

4

		1 salaries, wages and employee benefits $	2 net long term debt charges $	3 materials, services, rents and financial expenses $	4 transfers to own funds $	5 other transfers $	6 inter-functional transfers $	7 total expenditures $	
General government	1	2,159,125		1,268,769	495,298			3,923,192	1
Protection to persons and property									
Fire	2	3,520		23,409	124,460			151,389	2
Police	3	23,547,559	187,473	2,897,167	1,624,407			28,256,586	3
Conservation authority	4			1,062,820				1,062,820	4
Protective inspection and control	5	535,992		167,321	4,842			708,155	5
	6								6
Subtotal	7	24,087,071	187,473	4,150,697	1,753,709			30,178,950	7
Transportation services									
Roadways	8	3,604,557		2,967,141	5,215,200			11,786,898	8
Winter control	9	705,833		1,776,993				2,482,826	9
Transit	10								10
Parking	11								11
Street lighting	12								12
Air transportation	13								13
	14								14
Subtotal	15	4,310,390		4,744,134	5,215,200			14,269,724	15
Environmental services									
Sanitary sewer system	16	932,193	438,877	15,699,887	90,604			17,161,561	16
Storm sewer system	17		55,299	17,400				72,699	17
Waterworks system	18	701,431	428,394	14,084,206	48,725			15,262,756	18
Garbage collection	19								19
Garbage disposal	20								20
Pollution control	21								21
	22								22
Subtotal	23	1,633,624	922,570	29,801,493	139,329			32,497,016	23
Health services									
Public health services	24	3,375,774	40,350	646,928	34,682			4,097,934	24
Public health inspections and control	25	701,912		99,781	7,284			808,977	25
Hospitals	26		1,046,668	15,181	1,500,000			2,561,849	26
Ambulance services	27								27
Cemeteries	28								28
	29								29
Subtotal	30	4,077,686	1,087,218	761,890	1,541,966			7,468,760	30
Social and family services									
General assistance	31	1,029,698		715,907	12,825	8,114,932		9,873,362	31
Assistance to aged persons	32	4,273,859		673,656	83,274			5,030,789	32
Assistance to children	33		54,132	847,984	7,468			909,584	33
Day nurseries	34	2,155,576		2,616,814	33,003			4,805,393	34
	35								35
Subtotal	36	7,459,133	54,132	4,854,361	136,570	8,114,932		20,619,128	36
Recreation and cultural services									
Parks and recreation	37			281,100				281,100	37
Libraries	38								38
Other cultural	39								39
Subtotal	40			281,100				281,100	40
Planning and development									
Planning and zoning	41	1,021,191		135,717	27,903			1,184,811	41
Commercial and industrial	42								42
Residential development	43								43
Agriculture and reforestation	44			60,941				60,941	44
Tile drainage/shoreline assistance	45								45
	46								46
Subtotal	47	1,021,191		196,658	27,903			1,245,752	47
Electricity	48								48
Gas	49								49
Telephone	50								50
Total	51	44,748,220	2,251,393	46,039,102	9,309,975	8,114,932		110,483,622	51

			8 $
Total of column 2 includes:			
Payments to Ontario in respect of Downtown Revitalization Program loans	81		
Accrued interest (enter an amount only if the change to the accrual basis was made in this reporting year)	82		
Interest portion of transit debt charges included on line 10	83		
Total of column 3 includes:			
Ministry of the Environment			
Provincial projects service charges —water	52		12,672,027
—sewer	53		14,502,499
Provincial projects frontage and connection charges—water	57		
—sewer	58		
Joint projects operating charges —water	54		
—sewer	55		
O.P.P. policing contracts	56		
Short term interest costs	60		250,000
Total of column 5 includes:			
Grants to charitable and non-profit organizations	62		60,150
Grants to universities and colleges	63		
Contributions to UNCONSOLIDATED joint local boards			
Health unit	64		
District welfare board	65		
Home for the aged	66		
Recreation board(s)	67		
Fire area board	68		
Suburban roads commission	69		
	70		
	71		
Line 1 of column 7 includes:			
Members of council	72		448,616
Line 51 of column 7 includes:			
Payments in respect of long term commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board. Exclude debt charges reported in column 2.	73		44,609

ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1987

Municipality: THE REGIONAL Mmunicipality OF YORK

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9

		1 $
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	529,745
Sources of financing		
Contributions from own funds		
Revenue fund	2	7,240,756
Reserves and reserve funds	3	11,948,034
Subtotal	4	19,188,790
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Municipal Improvement Corporation	7	
Commercial Area Improvement Program	9	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	37,300
The Public		
Serial debentures	13	24,364,821
Sinking fund debentures	14	
.	15	
.	16	
.	17	
Subtotal*	18	24,402,121
Grants and loan forgiveness		
Ontario	20	5,292,668
Canada	21	
Other municipalities	22	2,503,987
Subtotal	23	7,796,655
Other financing		
Prepaid special charges	24	
Proceeds from sale of fixed assets	25	243,513
Investment income		
From own funds	26	
Other	27	
Donations	28	
Contributions from Private Sector	30	1,316,984
.	31	
Subtotal	32	1,560,497
Total sources of financing	33	52,948,063
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	28,929,990
Subtotal	36	28,929,990
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	15,100,589
Unconsolidated local boards	38	8,489,141
Individuals	39	
Subtotal	40	23,589,730
Transfers to reserves, reserve funds and the revenue fund	41	
Total applications	42	52,519,720
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	101,402
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	( )
To be recovered from:		
—taxation or user charges within term of council	45	
—proceeds from long term liabilities	46	
—transfers from reserves and reserve funds	47	
—other (specify) Other Municipalities or Long Term Liabilities	48	101,402
Total unfinanced capital outlay (unexpended capital financing)	49	101,402
***amount in line 18 raised on behalf of other municipalities**	19	15,100,589

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

for the year ended December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	Other municipalities	
		1 $	2 $	3 $	4 $
General government	1				390,556
Protection to persons and property					
Fire	2				124,459
Police	3				1,624,407
Conservation authority	4				
Protective inspection and control	5				4,842
.	6				
Subtotal	7				1,753,708
Transportation services					
Roadways	8	5,292,668		1,859,394	16,393,731
Winter control	9				
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13				
.	14				
Subtotal	15	5,292,668		1,859,394	16,393,731
Environmental services					
Sanitary sewer system	16			(3,907)	2,570,334
Storm sewer system	17				
Waterworks system	18			648,500	1,476,743
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23			644,593	4,047,077
Health services					
Public health services	24				41,966
Public health inspections and control	25				
Hospitals	26				6,145,947
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30				6,187,913
Social and family services					
General assistance	31				12,825
Assistance to aged persons	32				83,274
Assistance to children	33				
Day nurseries	34				33,003
.	35				
Subtotal	36				129,102
Recreation and cultural services					
Parks and recreation	37				
Libraries	38				
Other cultural	39				
Subtotal	40				
Planning and development					
Planning and zoning	41				27,903
Commercial and industrial	42				
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47				27,903
Electricity	48				
Gas	49				
Telephone	50				
Total	51	5,292,668		2,503,987	28,929,990

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

as at December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

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			1 $
General government		1	
Protection to persons and property			
Fire		2	
Police		3	1,114,848
Conservation authority		4	
Protective inspection and control		5	
.		6	
	Subtotal	7	1,114,848
Transportation services			
Roadways		8	
Winter control		9	
Transit		10	
Parking		11	
Street lighting		12	
Air transportation		13	
.		14	
	Subtotal	15	
Environmental services			
Sanitary sewer system		16	2,194,089
Storm sewer system		17	296,000
Waterworks system		18	3,117,811
Garbage collection		19	
Garbage disposal		20	
Pollution control		21	
.		22	
	Subtotal	23	5,607,900
Health services			
Public health services		24	210,000
Public health inspections and control		25	
Hospitals		26	4,976,000
Ambulance services		27	
Cemeteries		28	
.		29	
	Subtotal	30	5,186,000
Social and family services			
General assistance		31	
Assistance to aged persons		32	
Assistance to children		33	209,000
Day nurseries		34	
.		35	
	Subtotal	36	209,000
Recreation and cultural services			
Parks and recreation		37	
Libraries		38	
Other cultural		39	
	Subtotal	40	
Planning and development			
Planning and zoning		41	
Commercial and industrial		42	
Residential development		43	
Agriculture and reforestation		44	
Tile drainage/shoreline assistance		45	
.		46	
	Subtotal	47	
Electricity		48	
Gas		49	
Telephone		50	
	Total	51	12,117,748

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 1987

			1 $
1. Calculation of debt burden of the municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities		1	4,198,665
: To Ontario and agencies		2	1,659,758
: To Canada and agencies		3	85,999,224
: To other	Subtotal	4	91,857,647
Plus: All debt assumed by the municipality from others		5	649,766
Less: All debt assumed by others		6	
: Ontario		7	16,856,336
: Schoolboards		8	62,856,262
: Other municipalities	Subtotal	9	79,712,598
Less: Ministry of the Environment debt retirement funds		10	48,246
—sewer		11	628,821
—water			
Own sinking funds (actual balances)		12	
—general municipal		13	
—enterprises and other	Subtotal	14	677,067
	Total	15	12,177,748
		16	
Sinking fund debentures		17	11,847,118
Installment (serial) debentures		18	
Long term bank loans		19	
Lease purchase agreements		20	
Mortgages		22	270,630
Ministry of the Environment Sinking Fund Debentures		23	
.		24	
.			
			$
2. Total debt payable in foreign currencies (net of sinking fund holdings)		25	4,204,000
U.S. dollars—Canadian dollar equivalent included in line 15 above		26	5,475,710
—par value of this amount in [illegible]Cdn.Dollars 1.3025		27	
Other —Canadian dollar equivalent included in line 15 above		28	
—par value of this amount in _____			
			$
3. Interest earned on sinking funds and debt retirement funds during the year		29	
Own funds		30	
Ministry of the Environment—sewer		31	42,863
—water			
			$
4. Actuarial balance of own sinking funds at year end		32	
			$
5. Long term commitments and contingencies at year end		33	7,383,081
Total liability for accumulated sick pay credits			
Total liability under OMERS plans			
—initial unfunded (payable over 8 years) (number of employees ____)		34	829,973
—actuarial deficiency (payable over ____ years)		35	
Total liability for own pension funds			
—initial unfunded (payable over ____ years) (number of employees ____)		36	
—actuarial deficiency (payable over ____ years)		37	
Outstanding loans guaranteed (payable over ____ years)		38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board			
—hospital support		39	
—university support		40	
—leases and other agreements		41	265,490
Other (specify) .		42	
.		43	
.		44	
	Total	45	8,478,544

Municipality

THE REGIONAL MUNICIPALITY OF YORK

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6. Ministry of the Environment Provincial Projects

		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1 $	2 $	3 $
Water projects —for this municipality only	46			
—share of integrated project(s)	47			
Sewer projects —for this municipality only	48			
—share of integrated project(s)	49			

7. 1987 Debt Charges

		principal	interest
		1 $	2 $
Recovered from the consolidated revenue fund			
—general tax rates	50	895,099	927,900
—special area rates and special charges	51		
—benefitting landowners	52		
—user rates (consolidated entities)	53	141,150	287,244
Recovered from reserve funds	54		
Recovered from unconsolidated entities			
—hydro	55		
—gas and telephone	57		
—	56		
—	58		
—	59		
Total	78	1,036,249	1,215,144

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 $	2 $	3 $	4 $	5 $	6 $
1988	60	1,194,970	1,209,883				
1989	61	1,202,391	1,097,294				
1990	62	1,284,120	980,736				
1991	63	1,411,987	854,913				
1992	64	1,501,895	715,896				
1993–1997	65	4,904,989	1,582,714				
1998 onwards	79	477,213	205,315				
Interest to be earned on sinking funds*	69	140,183					
Downtown revitalization program	70						
Total	71	12,117,748	6,646,751				

*includes interest to be earned on Ministry of the Environment debt retirement funds

9. Future principal payments on expected new debt

		1 $
1988	72	
1989	73	
1990	74	
1991	75	
1992	76	
Total	77	

10. Other notes (attach supporting schedule as required)

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

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		1 $
Balance at beginning of year	1	27,011,069
Revenues		
Contributions from revenue fund	2	2,069,219
Contributions from capital fund	3	
Lot levies and subdivider contributions	60	21,376,989
Recreational land (the Planning Act)	61	
Investment income—from own funds	5	3,249,227
—other	6	15,281
Contributions from Other Governments	9	923,506
.	10	
.	11	
.	12	
Total revenue	13	27,634,222
Expenditures		
Transferred to capital fund	14	11,948,034
Transferred to revenue fund	15	913,426
Charges for long term liabilities—principal and interest	16	
.	63	
.	20	
.	21	
Total expenditure	22	12,861,460
Balance at end of year for:		
Reserves	23	5,760,076
Reserve Funds	24	36,023,755
Total	25	41,783,831
analysed as follows:		
Working funds	26	1,934,000
Contingencies	27	102,704
Ministry of the Environment fund for renewals, etc.		
—sewer	28	18,461
—water	29	137,461
Replacement of equipment	30	
Sick leave	31	1,611,018
Insurance	32	450,444
Workmen's compensation	33	
Capital expenditure—general administration	34	1,615,928
—roads	35	
—sanitary and storm sewers	36	
—parks and recreation	64	
—library	65	
—other cultural	66	
—water	38	
—transit	39	
—housing	40	
—industrial development	41	
—other and unspecified	42	115,838
Lot levies and subdivider contributions	44	33,031,625
Recreational land (the Planning Act)	46	
Parking revenues	45	
Debenture repayment	47	15,479
Exchange rate stabilization	48	
Waterworks current purposes	49	
Transit current purposes	50	
Library current purposes	51	
.	52	2,750,873
.	53	
.	54	
.	55	
.	56	
.	57	
Total	58	41,783,831

ANALYSIS OF CONSOLIDATED YEAR END BALANCES
as at December 31, 1987

Municipality: THE REGIONAL MUNICIPALITY OF YORK

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		1 $	2 $
ASSETS			
Current assets			portion of cash not in chartered banks
Cash	1	55,547,634	
Accounts receivable			
Canada	2	21,324	
Ontario	3	7,743,521	
Region or county	4	11,387,893	
Other municipalities	5		
School boards	6		portion of taxes receivable for business taxes
Waterworks	7		
Other (including unorganized areas)	8	1,857,359	
Taxes receivable			
Current year's levies	9		
Previous year's levies	10		
Prior years' levies	11		
Penalties and interest	12		
Less allowance for uncollectables	13	( )	( )
Investments (market value $			
Canada	14		
Provincial	15		
Municipal	16		
Other	17		portion of line 20 for tax sale/tax registration
Other current assets	18	200,522	
Capital outlay to be recovered in future years	19	12,117,748	
Other long term assets	20	155,922	
Total	21	89,031,923	
LIABILITIES			portion of loans not from chartered banks
Current liabilities			
Temporary loans—current purposes	22		
—capital—Ontario	23		
—Canada	24		
—Other	25		
Accounts payable and accrued liabilities			
Canada	26		
Ontario	27	693,410	
Region or county	28		
Other municipalities	29	9,882,544	
School boards	30		
Trade accounts payable	31	10,576,927	
Other	32	4,737,997	
Other current liabilities	33	2,669,057	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
—general tax rates	34	8,999,937	
—special area rates and special charges	35		
—benefitting landowners	36		
—user rates (consolidated entities)	37	3,117,811	
Recoverable from Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings	40	( )	
Reserves and reserve funds	41	41,783,831	
Accumulated net revenue (deficit)			
General revenue	42	3,721,909	
Special charges and special areas (specify)			
Environmental Inspections	43	402,243	
Sanitary Sewer Areas	44	792,449	
Waterworks Areas	45	70,973	
.	46		
Consolidated local boards (specify)			
Transit operations	47		
Water operations	48	1,684,237	
Libraries	49		
Cemeteries	50		
Recreation, community centres and arenas	51		
.	52		
.	53		
.	54		
.	55		
Region or county	56		
School boards	57		
Unexpended capital financing/(unfinanced capital outlay)	58	(101,402)	
Total	59	89,031,923	

STATISTICAL DATA

for the year ended December 31, 1987

1. Number of continuous full time employees as at December 31		1
Administration	1	27
Non-line Departmental Support Staff	2	28
Fire	3	1
Police	4	611
Transit	5	
Public Works	6	188
Health Services	7	175
Homes for the Aged	8	158
Other Social Services	9	136
Parks and Recreation	10	
Libraries	11	
Planning	12	28
Total	13	1,352

		continuous full time employees December 31	Other
		1 $	2 $
2. Total expenditures during the year on:			
Wages and salaries	14	36,743,627	4,517,317
Employee benefits	15	2,863,468	623,808

		1 $
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	
Previous years' tax	17	
Penalties and interest	18	
Subtotal	19	
Discounts allowed	20	
Tax adjustments under section 362 and 363 of the Municipal Act		
—amounts added to the roll	22	( )
—amounts written off	23	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
—recoverable from upper tier and school boards	24	
—recoverable from general municipal revenues	25	
Transfers to tax sale and tax registration accounts	26	
The Municipal Elderly Residents' Assistance Act—reductions	27	
—refunds	28	
Other (specify)	80	
Total reductions	29	
Amounts added to the tax roll for collection purposes only	30	
Business taxes written off under subsection 495 (1) of the Municipal Act	81	

		1
4. Tax due dates for 1987 (lower tier municipalities only)		
Interim billings: Number of installments	31	
Due date of first installment (MMDDYY)	32	
Due date of last installment (MMDDYY)	33	
Final billings: Number of installments	34	
Due date of first installment (MMDDYY)	35	
Due date of last installment (MMDDYY)	36	
Supplementary taxes levied with 1988 due date	37	$

5. Projected capital expenditures and long term financing requirements as at December 31		gross expenditure	long term financing requirements: approved by the O.M.B.	submitted but not yet approved by the O.M.B.	forecast not yet submitted to the O.M.B.
		1 $	2 $	3 $	4 $
Estimated to take place					
In 1988	58				
In 1989	59				
In 1990	60				
In 1991	61				
In 1992	62				
Total	63				

		balance in fund	loans outstanding
		1 $	2 $
6. Ontario Home Renewal Plan trust fund at year end	82		

Municipality

THE REGIONAL MUNICIPALITY OF YORK

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7. Analysis of direct water and sewer billings as at December 31

water

	number of residential units	1987 billings		
		residential units	all other properties	
	1	2 $	3 $	4
In this municipality 39				
In other municipalities (specify municipality)				
. 40				
. 41				
. 42				
. 43				
. 64				

sewer

	number of residential units	1987 billings	
		residential units	all other properties
	1	2 $	3 $
In this municipality 44			
In other municipalities (specify municipality)			
. 45			
. 46			
. 47			
. 48			
. 65			

	water	sewer
	1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing 66		

8. Selected investments of own sinking funds as at December 31

	own municipality	other municipalities, school boards	Province	Federal
	1 $	2 $	3 $	4 $
Own sinking funds 83				

9. Borrowing from own reserve funds

	1 $
Loans or advances due to reserve funds as at December 31 84	

10. Joint boards consolidated by this municipality

	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
	1 $	2 $	3 %	4
name of joint boards				
. 53				
. 54				
. 55				
. 56				
. 57				

11. Applications to the Ontario Municipal Board

	tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone	other	total
	1 $	2 $	3 $
Approved but not financed as at Dec. 31, 1986 67			
Approved in 1987 68			
Financed in 1987 69			
No long term financing necessary 70			
Balance approved but not financed as at Dec. 31, 1987 71			
Applications submitted but not approved as at December 31, 1987 72			

12. Forecast of total revenue fund expenditures

	1988	1989	1990	1991	1992
	1 $	2 $	3 $	4 $	5 $
73	115,000,000	121,000,000	127,000,000	133,000,000	140,000,000

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Touche Ross

AUDITORS' REPORT

To the Ministry of Municipal Affairs

We have examined the grant information schedule 14 of the Financial Information Return of the Regional Municipality of York for the year ended December 31, 1987. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Municipal Affairs for the year 1987.

Touche Ross & Co.

Chartered Accountants

North York, Ontario,
March 29, 1988.

GRANT INFORMATION

for the year ended December 31, 1987

Municipality

THE REGIONAL MUNICIPALTY OF YORK

ANALYSIS OF UPPER TIER REQUISITIONS AND DIRECT CHARGES

2UT

Municipalities which support the upper tier	For computer use only		share of general support grant	DIRECT BILLINGS ON RATEPAYERS: water service charges	sewer service charges	prepaid special charges
			2	9	11	13
			$	$	$	$
Cities and towns						
Town of Aurora		1	205,832			
Town of East Gwillimbury		2	76,673			
Town of Georgina		3	134,391			
Town of Markham		4	1,442,346			
Town of Newmarket		5	298,153			
Town of Richmond Hill		6	557,730			
Town of Vaughan		7	1,052,346			
Town of Whit.-Stouffville		8	115,391			
		9				
		10				
Villages						
	5	11				
	5	12				
	5	13				
	5	14				
	5	15				
	5	16				
	5	17				
	5	18				
	5	19				
	5	20				
	5	21				
Townships						
Township of King			119,182			
	6	22				
	6	23				
	6	24				
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	6	44				
	6	45				
	6	46				
Total 47			68,816,722			

total requisitions 8 $